

CERTIFICATE OF SERVICE

I, Jonathan M. Landers, certify that on the 18th day of December 2009, I caused a true and correct copy of the foregoing REPLY BRIEF IN OPPOSITION TO ARGUMENTS OF THE SEC AND THE OPTIMAL ENTITIES SUPPORTING TRUSTEE'S MOTION RELATING TO "NET EQUITY" ISSUE to be filed and served on the parties to this action via electronic filing. In addition, service was effectuated to the following addresses:

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